

BRIEFING NOTES FOR MIKE LUN (CULLINET)

5 November 1987

STAT

1. Informal Briefing Instructions
2. CIA Appropriated Funds, Allocation, Authorization and Distribution
3. Advances From Other Government Agencies - Allotment Code '7'
4. Reimbursable Activity - Allotment Code '9'
5. Status of Funds Advanced by Others
6. Fiscal Year-End Closing
7. List of Additional Items
8. Missing Functionality in CGL 1.1, 25 June 1987

This is a list of the remaining functionality for which Cullinet is collecting requirements from Federal users. These functions have been under review for some months now in order to complete 1.3 funds. Cullinet intends to complete its collection process by 15 November so that delivery of 1.3 funds will not be delayed.

This is an opportunity for us to influence the final funds software by giving Cullinet input on the software. Mike Lun is scheduled to visit us Friday 6 November to review this list of functions with us as well as missing functions that we identified during our evaluation of 1.2. Please review the two lists below which contain essential and low-priority items. For all input that you give (both for this list and the missing functions identified during review of 1.2), please indicate either priority 1, 2, or 3 based on the following:

Priority 1 - highest priority (absolutely required to meet legal and operating requirements)

Priority 2 - would significantly enhance operations

Priority 3 - nice to have but not essential

The following are essential items that Cullinet feels are very important to the development software and, therefore, need Agency input:

1. Processing and funding various procurement documents including basic ordering agreements (with or without ceiling amounts); contracts and amendments; reimbursable work orders, etc.

assignee: ABE team

2. Methods of contract payment and impact on funded obligations including retainage (withholding) and progress payments.

assignee: AP team; A&CD

3. Payment authorization of reimbursable work orders; payments related to SIBAC; 1080/1081 payments.

assignee: ADL

4. Methods for allocation, authorization and distribution of funds throughout the CIA (by external and internal funding documents such as the SF 132 apportionment request).

assignee: ABE team; ADL

5. Requisition processing particularly through MILSTRIP and FEDSTRIP

assignee: Purchasing team; Manufacturing team

6. Interface requirements between general ledger, funds control and accounts receivable systems.

assignee: ABE team

The following are low-priority items but Agency input would help help shape 1.3 functionality if we provide the input:

1. General ledger entries, standard recurring entries, including year-end instructions

assignee: ABE team; DBMB

2. Year-end closing of obligations, commitments, carry-over of account balances, prior-period adjustments.

assignee: ABE team; DBMB

3. Commitment and obligation processing of travel documents.

assignee: AP team

4. Disbursement methods, interfaces, processing including any Treasury processing and reporting requirements, individual disbursing authority.

assignee: ABE team; Monetary

PAGE 3

Please use the following format to respond to each of the Cullinet functions as well as any additional ones that you have identified, and be sure to indicate PRIORITY 1, 2, or 3.

Thanks for your help on this, and if you have any questions please call me on I need your input via aim NLT Thursday 5 November.

Reason For Requirement (cite GAO circular etc)

Describe the process of the requirement

Identify the flow of data

Inputs

Outputs

*Which do we
now have*

CIA APPROPRIATED FUNDS

ALLOCATION, AUTHORIZATION AND DISTRIBUTION

Reference: GAO Policy and Procedures Manual for Guidance of Federal Agencies
(Title 2 - Accounting and Title 7 - Fiscal Procedures)

<u>ACTIVITY</u>	<u>STATUTE</u>	<u>DOCUMENT</u>	<u>GL ENTRIES</u>
Appropriation approved by Congress	Public Law	OMB Sched	
Annual Apportionment by OMB		SF 132	Dr Cash/Cr 4101
Allotment by O/Compt to each Directorate*		Form 716	Dr 4101/Cr 4102
Sub-Allotment by Directorate B&F to each Office		Admin Doc	Entry in FRS
Operating Budgets (Project No. and SOC)		Approved Budget	Entry in FRS
Commitments**-Procurement reqs Service requests Other operational requests		Form 88 Form 2420 MOU	Entry in ORNDB
Obligations**-Purchase Orders, Contracts, Payrolls, Travel Orders and MOD's		Form 1458, etc.	Dr 4102/Cr 4103
Expenditures (Dr. Expense - Cr. AP/Cash)		Invoices, Acctgs, etc.	Dr 4103/Cr 4203
Withdrawal of Unallotted/ Unobligated Balances as of Fiscal Year-end	PL 84-798 (31USC 1551-1555)	YREND Rpts OMB MEMO SF 2108	Dr 4104/Cr 4197 Dr 4197/Cr 4198 Dr 4198/Cr Cash
Fiscal Year-end Closing for Lapsing Appropriation		YREND Rpts	Dr 4203/Cr 4201

*Document contains Administrative Limitations for Personal Services, Non-personal Services and other restrictions.

**Detail records are currently maintained for each item on the GAS/ORNDB and Summary records are maintained in the GAS/Allotment Master File and FRS.

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Next 2 Page(s) In Document Denied

FISCAL YEAR-END CLOSING

PRELIMINARY ACTIONS:

Cut-off dates and schedules for processing current year transactions are established and disseminated.

All current year transactions are posted to the General Ledger and related database and/or subsystem.

Regular month-end and quarterly required reports are prepared and checked.

GENERAL LEDGER BALANCES:

Expense (Cost) accounts are closed annually to Invested and Donated Capital (4201).

Income accounts for the Lapsing Fiscal Year are closed to Invested and Donated Capital (4201).

Expended Appropriations (4203) for the Lapsing Fiscal Year and the Merged Years are closed to Invested and Donated Capital (4201).

Unallotted/Unobligated balances (4101/4102) for the Lapsing Fiscal Year and the Merged Years are closed to Unobligated Appropriations Withdrawn and/or Pending Withdrawal (4104).

FUNDS (APPROPRIATION, ALLOTMENT, OPERATING BUDGETS, etc.)

Lapsing Fiscal Year and the Merged Years fund totals are purged from the database and the Unliquidated Obligations are re-established as the new 'M' Year Funds Availability Balance on the database.

COMMITMENTS:

All commitments applicable to the expiring appropriation are deleted.

OBLIGATIONS AND EXPENDITURES:

Detail Obligations and Expenditures records applicable to the Lapsing Fiscal Year and the Merged Years should be deleted from the database. However, information should be retained for those obligations with an unliquidated balance for the automatic establishment of the new 'M' account obligations on 1 October under the 'M' account ORG.

REPORTS

All required internal and external annual reports are prepared; balances are verified against the official accounting records; certifications, as appropriate, are obtained; and reports are submitted in compliance with established due dates.

LIST OF ADDITIONAL ITEMS

1. Travel Accounting Due Dates
2. Prepaid Employee Advances
3. GTR's and/or Prepaid Tickets Issued to Employees
4. SF 224 Total Collections and Total Disbursement Data
5. Retrieval of Account Key Data from ABF Dictionary

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Next 3 Page(s) In Document Denied